## In the specification:

Please substitute the following paragraphs for the paragraphs at the indicated locations in the specification as originally filed or most recently amended.

Please combine [Para 6] and [Para 7] into a single [Para 6] (deleting {Para7]) as follows:

{Para 6] Integrated circuits using both SOI and bulk devices on a single wafer would provide the most useful solution for circuit designers because the advantages of both kinds of devices could be exploited. However, conventional wafer processing techniques make this task very difficult to accomplish. One significant problem with integrating SOI and bulk devices on a single substrate is making electrical connections between the devices. In the past, electrical connections between SOI and bulk device regions have been made in the wiring layers. Unfortunately, wiring layers for connecting the SOI and bulk devices increase the size of the circuit. This is particularly an issue for high-density memory circuits and microprocessors.